



Denison ISD
Budget 2023-24

For the Fiscal Year Ending August 31, 2024

Denison Independent School District

Administrative Office
1201 S. Rusk Avenue
Denison, Texas 75020
www.denisonisd.net

Board of Trustees

Bob Rhoden, President
Becky Russell, Vice President
Linda Flemming, Secretary
Shelle Cassell, Member
David Hawley, Member
Eric Hunt, Member
Scott Marr, Member

Administrative Officials

David Kirkbride, Ed. D., Superintendent
Andru Gilbert, Ed. D., Assistant Superintendent
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Document Prepared By
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Committee

Brandon Cates, Site Base Committee Member
Linda Flemming, Board Trustee
Andru Gilbert, Assistant Superintendent
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David Kirkbride, Superintendent
Chris McClenny, Denison Classroom Association President
Chelsea Menjivar, Director of Business
Stephanie Paulson, Principals Association President
Randy Reid, Assistant Superintendent for Business Services
Becky Russell, Board Trustee

Denison Independent School District

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Auditors

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Bond Counsel

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Independent Bank
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Denison, Texas 75020

Architects

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Dallas, Texas 75202

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INTRODUCTORY SECTION

Mission Statement

To ensure quality learning for all students...so that upon graduation, they will be prepared to assume the roles and responsibilities of productive adult citizens in our society.

Vision Statement

The Denison Independent School District will inspire, enable, and encourage all students to learn, grow and succeed in a global society.

Goals

- Provide our students with fundamentally sound academic skills.
- Produce students with diversified and challenging academic, career and life skills enabling them to function in multiple roles in their adult lives.
- Support the recruitment, development, and retention of qualified staff personnel.
- Partner with the parents and the community to realize our mission of providing a quality education for all students.
- Install a culture of responsibility, support and compassion for all students and employees.
- Have a safe, secure, and orderly learning environment in all facilities.
- Maintain fiscal integrity and responsibility within the Denison Independent School District

Budget Document Purpose and Basis for Presentation

We are pleased to present the 2023-24 budget for the Denison Independent School District. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from September 1, 2023, through August 31, 2024.

This budget document serves as the foundation for the District's financial planning and control. Denison Independent School District maintains budgetary controls throughout all of its financial systems in order to ensure compliance with legal provisions embodied in the appropriations approved by the Denison Independent School District Board of Trustees. The annual adopted budget includes the General, Debt Service, and Food Service Funds.

This document as a whole and the year-end Annual Financial Report are the primary vehicles used to present the financial plan and the results of operation of the Denison Independent School District. This document also provides timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.

The budget document was prepared in the format recommended by the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. This program format requires a governmental unit to publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Budget Document Sections

The District's Budget is organized into four separate sections: *Introductory*, *Financial*, *Organizational*, and *Informational*.

The *Introductory Section* provides a complete overview of the entire budget document. The introductory section is the budget in narrative form (Charts, tables and graphs are used to assist the reader in this section).

The *Financial Section* is typically what we consider to be "the budget." This section is organized in a hierarchal order starting with the general fund. Charts, table, and graphs explain significant budget data. Included in this section are schedules for the General Fund, Food Service Fund and Debt Service Fund. Schedules are also provided that focus on key financial trends and the direct impact on the District's fund balance.

The *Organizational Section* describes the Denison ISD – who we are, where we are located, how our organization is structured, how our financial system functions, and what are our significant internal processes. This section informs the reader on the District's budget policies and development process, long range goals and the budget calendars used to adequately prepare and review the budget document.

The *Informational Section* is the final section of the budget document. This section provides other district-related information.

Budget Process

The State, the TEA, and the District formulate legal requirements for school district budgets, which guide the budget development process. These requirements are stipulated in detail within the subsequent sections of this document. The appropriated budget is prepared by fund, function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments, as needed, are submitted for Board approval. All annual appropriations lapse at fiscal year-end.

Budgets for the General Fund, the National School Lunch Program (a special revenue fund subsequently referred to as Food Service), and the Debt Service Fund must be included in the official District budget (legal or fiscal year basis).

The budget process begins in December each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

During the budget process, site-based decision-making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional cost. The site-based decision-making teams make recommendations concerning utilization of this allocation.

Budgets for non- campus units are developed by department and program Directors. These budgets are reviewed by the Superintendent and Assistant Superintendent for Business Services.

Payroll budgets are developed based on evaluation of staffing needs at each campus and department, salary schedules, and approved pay rates.

Following this development process, consolidated budgetary information is presented to the budget committee and Board of Trustees.

Budget Priorities

The following priorities have driven the budget process so that the focus remains on the education of our students:

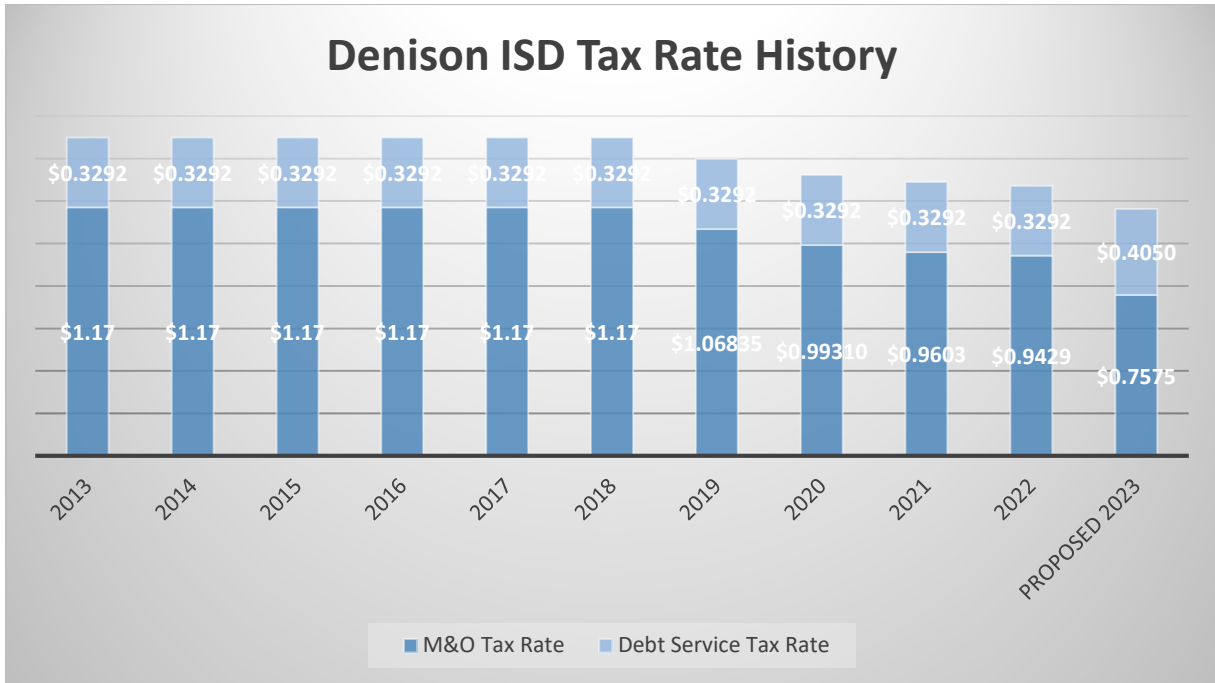
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits for employees

Budget Development Key Issues

Several Key issues were considered in the budget development process. These issues include ESSER funding, property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

Property tax revenue is reported in the General Fund and Debt Service Fund. The total estimated tax rate of 2023-24 would decrease by \$0.11.6 to \$1.1625 per \$100 of valuation. The estimated operating tax rate is \$.7575, and the proposed debt service rate is \$0.405.



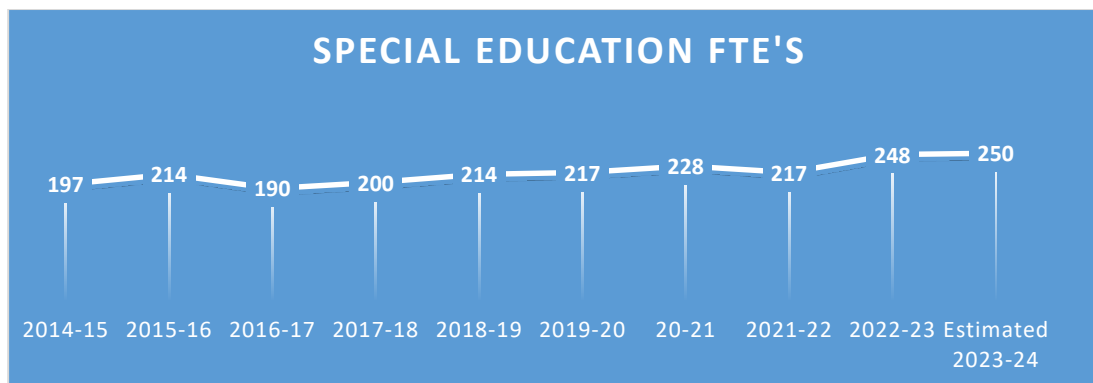
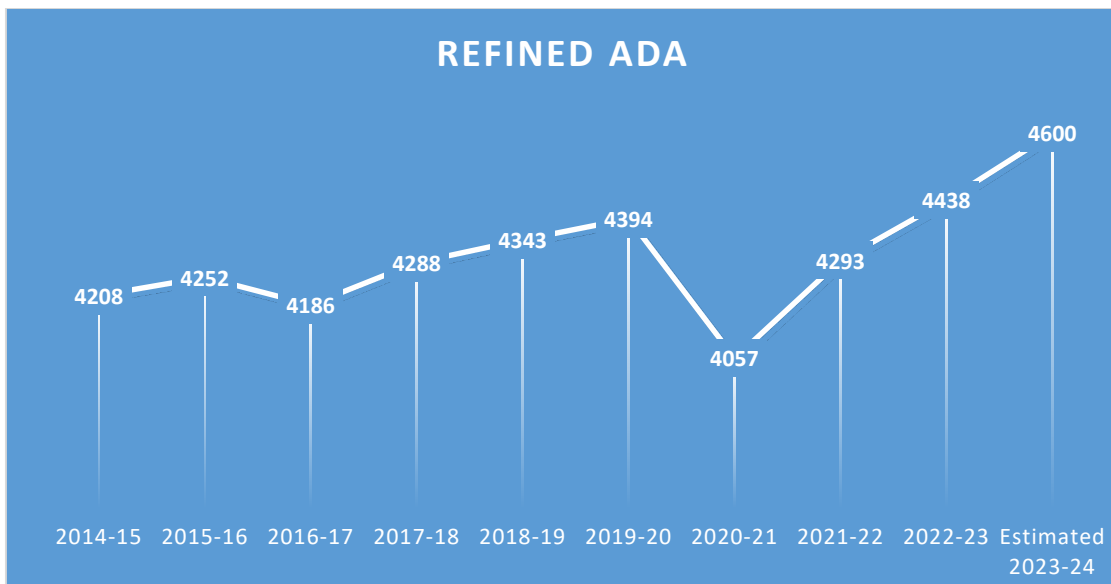
The estimated total tax levy for 2023-24 is \$36,440,000. The estimated tax levy is a 1.539% Decrease from the previous year tax levy.



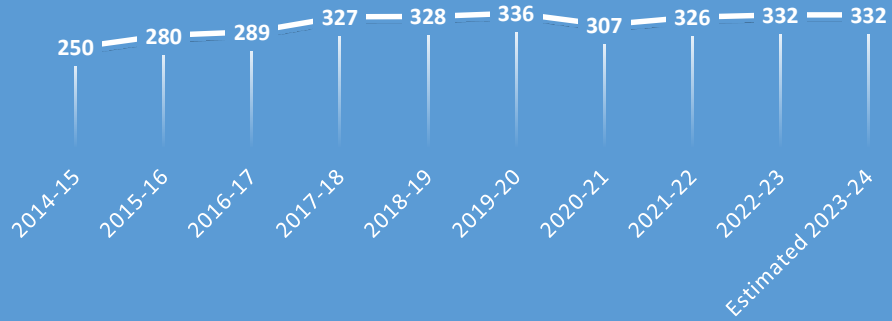
Budget Highlights – State Funding

State funding is a vital part of the revenue for Denison ISD. The Texas Foundation School Program funding constitutes much of the funding received by Denison ISD and most of this funding is reported in the General Fund. The Debt Service Fund, state grants, and some federal grants receive a small portion total state funding allocation.

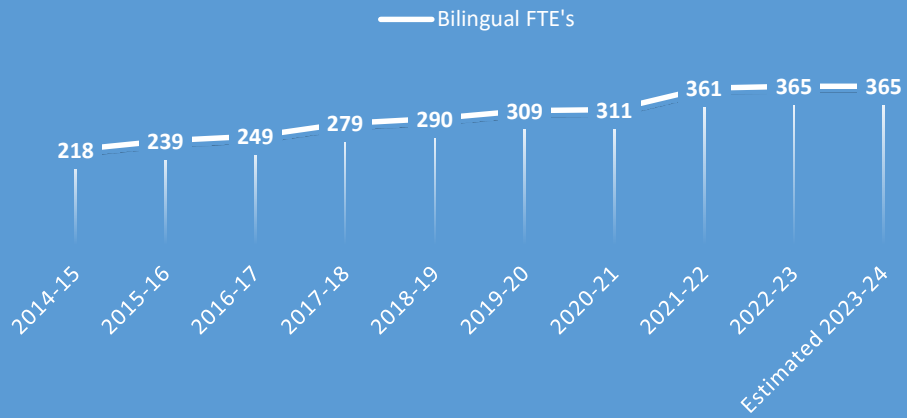
General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to increase by \$5,583,050.



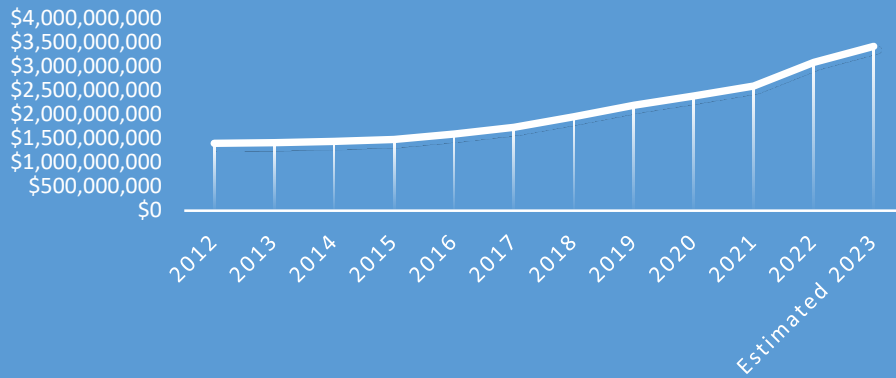
CAREER & TECHNOLOGY FTE'S



BILINGUAL FTE'S



NET TAXABLE VALUES



Budget Highlights – Staffing Needs

As enrollment increase, additional staff is essential to provide the necessary education services ranging from teachers to bus drivers. The District expects to see a slight growth in staff with additional student enrollment throughout the District.

It is anticipated that the Full Time Equivalent for teachers will increase for 2023-24. Staff increase will be partially funded by ESSER funding. The staffing increase will be for classroom staff and to help offset the effects on reduced at school instruction due to COVID-19.

| Filled Positions | 2021-22 | 2022-23 |
|-------------------------|---------|---------|
| Teachers | 346 | 353 |
| Professional Support | 59 | 62 |
| School Administrative | 34 | 35 |
| Educational Aides | 80 | 94 |
| Paraprofessional Office | 69 | 43 |
| Maintenance | 28 | 24 |
| Custodial | 47 | 46 |
| Transportation | 43 | 40 |
| Food Service | 66 | 60 |
| Total Staff FTE's | 746 | 757 |

Budget Highlights – Employee Benefits

Denison ISD offers the following comprehensive benefits package:

TRS Active Care Health Insurance - The District will continue to contribute \$334 per month for full time employees. Beginning in 2023-24, \$250 will be added to each employee's salary to help with health insurance increases.

\$5,000 term life insurance policy. – The District pays for this policy for full time employees.

Dental Insurance - May be purchased by employee with payroll deduction.

Vision Insurance - May be purchased by employee with payroll deduction.

Long-term Disability Insurance - May be purchased by employee with payroll deduction.

Flexible Spending Accounts and Health Savings Accounts

Additional Term Life Insurance - May be purchased by employee with payroll deduction

403 b Savings Plans – Employee may invest with payroll deduction

Budget Highlights – Employee Compensation

Public schools are labor intensive in nature. The largest single component of a school district's operating budget (approximately 78%) is its payroll cost.

Maintaining competent and fairly compensated staff is important to Denison ISD. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District. Employee compensation is reviewed in detail each year. This review allows the District to be competitive with other school districts and other industries in the area.

The following changes are recommended in the 2023-24 proposed budget:

- Each employee will receive a minimum increase of 3%.
- The minimum hourly rate will increase from \$14.00 to \$14.15 per hour.
- The minimum Bus Driver hourly rate will increase from \$20.00 to 20.25
- The beginning salary for a teacher will increase from \$52,000 to \$53,500
- The beginning salary for instruction aides will increase from \$20,260 to \$21,194
- Professional instructional personnel (teachers and librarians) with a masters degree will continue to receive a local salary supplement of \$500 per year.
- Addition of Science stipend and Longevity stipend

Additional information concerning compensation can be viewed in the District compensation plan. The plan is a guide for administering salaries and wages for employees of Denison ISD.

Allocation of Financial Resources

Financial resources are distributed to each campus based upon average daily attendance, special population, and program needs. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as fuel and utilities, are based upon historical trends, special requests, and other relative information.

Introduction Conclusion

It is the intent of the Denison ISD administrative staff to conservatively estimate the resources anticipated under law along with accurate assumptions and values. This financial approach allows the Board to work diligently with the District's administration to maximize limited resources in effort to meet the many needs of our educational system, and there is never enough to satisfy all needs. We do believe that this budget document exhibits a strong effort to satisfy the needs of the students, families, and meet the expectations of our community. It is our goal to provide the best possible education for our students while still being efficient, effective, and transparent with the taxpayer funds of the Denison ISD.

Suggestions for change, which will improve delivery of educational and support services in the Denison ISD, are encouraged and welcomed. Please contact Randy Reid, Assistant Superintendent for Business Services at (903)461-7036 if anyone would like to provide suggestions or comments. Questions about this document are welcomed as well.

FINANCE SECTION

Financial Section Introduction

This financial section provides fiscal information regarding the various funds of the District. By law, the School Board of Trustees for Denison ISD must approve annual expenditure budgets for the General Fund, Student Nutrition Fund, and Debt Service Fund. These three funds make up the Governmental Funds. All other funds include proprietary funds, fiduciary funds, special revenue funds, and capital project funds.

In this section, a pyramid approach is presented by beginning with a Combined Statement of Revenues and Expenditures for all three Governmental funds together followed by schedules providing financial information for each of the funds. The District's budget is organized into the following fund categories:

General Fund - Used to pay for salaries and benefits of District staff, classroom resources, utilities, maintenance, custodial work, grounds upkeep, transportation, etc. Mainly to pay for the general operations of the District's facilities and staff.

Student Nutrition Fund - Used for the operation of the District's program to provide meals to the District's students. These operations are provided through a management and operations contract with Aramark Food Services.

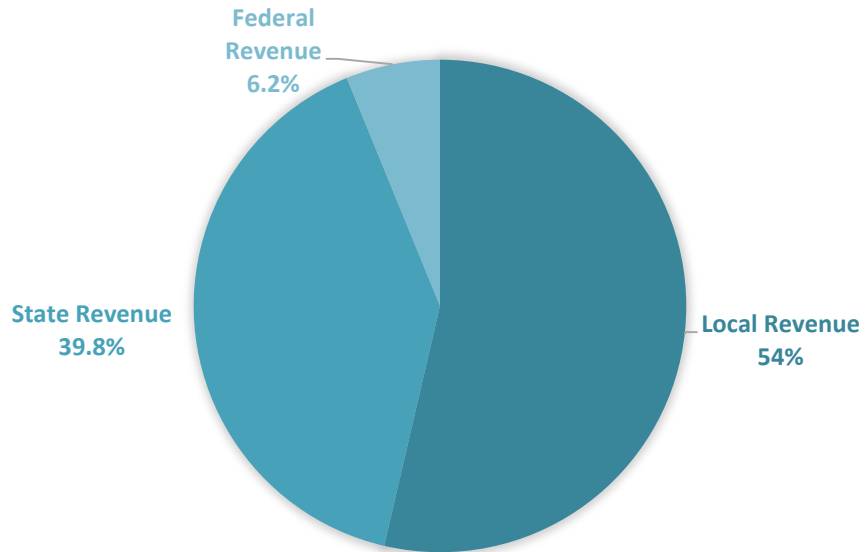
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and general maintenance projects.

Special Revenue Fund (Grants) – Used to account for the proceeds of specific revenue sources such as federal categorical, state or locally financed programs where unused balances are returned to the grant. These funds are tied to specific programmatic deliverables and expenditure restrictions.

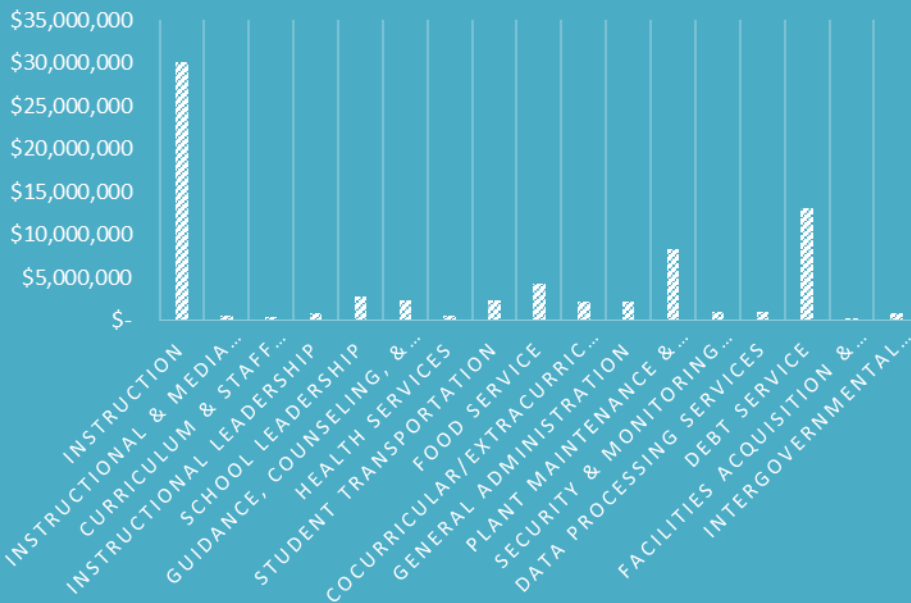
District Combined Budget

| Combined Funds | | | | |
|--------------------------------------------------------|----------------------|---------------------|----------------------|----------------------|
| General Fund, Debt Service Fund, and Food Service Fund | | | | |
| 2023-24 Budget | | | | |
| | General | Food Service | Debt Service | Total |
| Revenues | | | | |
| Local Revenue | \$ 25,080,000 | \$ 565,000 | \$ 13,210,000 | \$ 38,855,000 |
| State Revenue | \$ 28,185,000 | \$ 124,000 | \$ 310,000 | \$ 28,619,000 |
| Federal Revenue | \$ 1,050,000 | \$ 3,350,000 | | \$ 4,400,000 |
| Total Revenue | \$ 54,315,000 | \$ 4,039,000 | \$ 13,520,000 | \$ 71,874,000 |
| Expenditures | | | | |
| 11 Instruction | \$ 30,157,970 | | | \$ 30,157,970 |
| 12 Instructional & Media Resources | \$ 520,935 | | | \$ 520,935 |
| 13 Curriculum & Staff Development | \$ 391,518 | | | \$ 391,518 |
| 21 Instructional Leadership | \$ 840,237 | | | \$ 840,237 |
| 23 School Leadership | \$ 2,816,235 | | | \$ 2,816,235 |
| 31 Guidance, Counseling, & Eval. | \$ 2,342,932 | | | \$ 2,342,932 |
| 33 Health Services | \$ 624,625 | | | \$ 624,625 |
| 34 Student Transportation | \$ 2,403,850 | | | \$ 2,403,850 |
| 35 Food Service | \$ - | \$ 4,300,000 | | \$ 4,300,000 |
| 36 Cocurricular/Extracurricular | \$ 2,278,055 | | | \$ 2,278,055 |
| 41 General Administration | \$ 2,243,200 | | | \$ 2,243,200 |
| 51 Plant Maintenance & Operations | \$ 8,371,080 | | | \$ 8,371,080 |
| 52 Security & Monitoring Services | \$ 955,650 | | | \$ 955,650 |
| 53 Data Processing Services | \$ 1,040,200 | | | \$ 1,040,200 |
| 71 Debt Service | \$ 177,300 | | \$ 13,487,453 | \$ 13,664,753 |
| 81 Facilities Acquisition & Construction | \$ 250,000 | | | \$ 250,000 |
| 99 Intergovernmental Charges | \$ 850,000 | | | \$ 850,000 |
| Total Expenditures | \$ 56,263,787 | \$ 4,300,000 | \$ 13,487,453 | \$ 74,051,240 |
| Excess or (Deficiencies) of Revenue | | | | |
| Over Expenditures | \$ (1,948,787) | \$ (261,000) | \$ 32,547 | \$ (2,177,240) |
| Fund Balance-Beginning Estimated | \$ 21,500,000 | \$ 700,000 | \$ 3,750,000 | \$ 25,950,000 |
| Fund Balance-Ending-Projected | \$ 19,551,213 | \$ 439,000 | \$ 3,782,547 | \$ 23,772,760 |
| Maintenance & Operations Tax Rate | \$0.75750 | | \$0.4050 | \$1.1625 |
| Publish required notices budget amount: \$12,000 | | | | |

DENISON ISD BUDGET REVENUES



DENISON ISD EXPENDITURE BUDGET

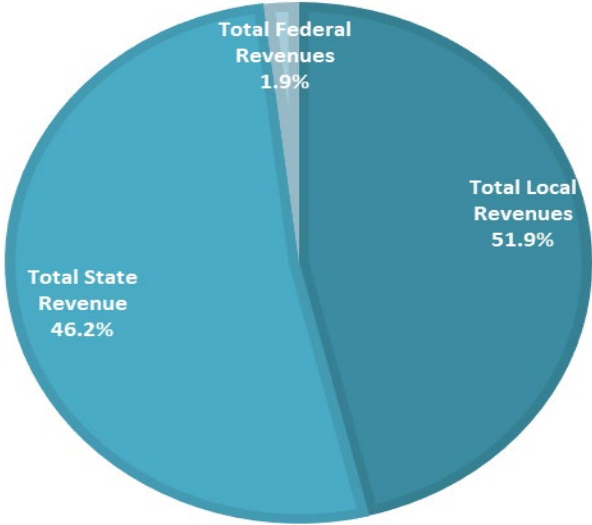


General Fund Budget

| Denison Independent School District | | | | | | |
|-------------------------------------|-------------------------------|----------------------|---------------------------|----------------------|------------------------|--------------------------|
| General Fund Revenue | | | | | | |
| | | Actual 2021-22 | Adopted Budget 2022-23 | Budget 2023-24 | Increase (Decrease) | % Increase (Decrease) |
| Local Revenues | | | | | | |
| | Current Tax Collections | \$ 22,661,650 | \$ 26,800,000 | \$ 23,990,000 | \$ (2,810,000) | -10.5% |
| | Delinquent Tax Collections | \$ 345,677 | \$ 300,000 | \$ 300,000 | \$ - | 0.0% |
| | Penalties & Interest | \$ 314,627 | \$ 250,000 | \$ 250,000 | \$ - | 0.0% |
| | Interest Earnings | \$ 47,337 | \$ 80,000 | \$ 300,000 | \$ 220,000 | 275.0% |
| | Other Local Revenue | \$ 713,067 | \$ 240,000 | \$ 240,000 | \$ - | 0.0% |
| | Total Local Revenues | \$ 24,082,358 | \$ 27,670,000 | \$ 25,080,000 | \$ (2,590,000) | -9.4% |
| State Revenues | | | | | | |
| | Foundation Sch Prog Revenue | \$ 20,856,040 | \$ 19,786,950 | \$ 25,290,000 | \$ 5,503,050 | 27.8% |
| | TRS on Behalf | \$ 2,365,239 | \$ 2,715,000 | \$ 2,885,000 | \$ 170,000 | 6.3% |
| | E-Rate | \$ 21,412 | \$ 100,000 | \$ 10,000 | \$ (90,000) | |
| | Total State Revenue | \$ 23,242,691 | \$ 22,601,950 | \$ 28,185,000 | \$ 5,583,050 | 24.70% |
| Federal Revenues | | | | | | |
| | Flood Control | \$ 61,296 | \$ 55,000 | \$ 50,000 | \$ (5,000) | -9.1% |
| | SHARS | \$ 1,214,476 | \$ 1,000,000 | \$ 1,000,000 | \$ - | 0.0% |
| | Total Federal Revenues | \$ 1,275,772 | \$ 1,055,000 | \$ 1,050,000 | \$ (5,000) | -0.5% |
| | Total Revenues | \$ 48,600,821 | \$ 51,326,950 | \$ 54,315,000 | \$ 2,988,050 | 5.8% |

GENERAL FUND REVENUES

■ Total Local Revenues ■ Total State Revenue ■ Total Federal Revenues



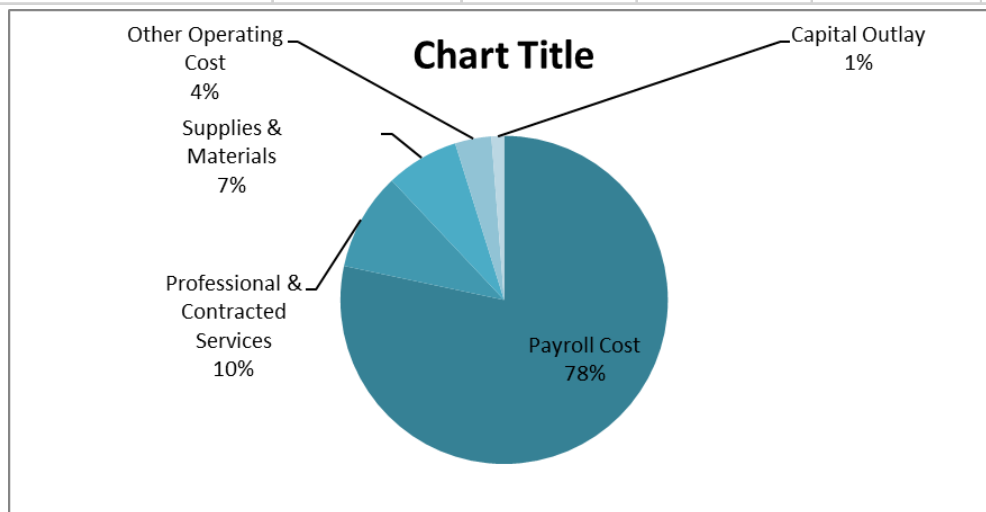
| Denison Independent School District | | | | | | |
|-----------------------------------------------------|----|-------------------|-------------------------------|--------------------|------------------------|--------------------------|
| General Fund | | | | | | |
| Expenditure Summary by Major Object within Function | | | | | | |
| | | Actual 2021-22 | Adopted Budget 2022- 23 | Budget 2023- 24 | Increase (Decrease) | % Increase (Decrease) |
| 11 Instruction | | | | | | |
| Payroll Cost | \$ | 25,494,664 | \$ 26,409,308 | \$ 28,013,710 | \$ 1,604,402 | 6.1% |
| Professional & Contracted Servi | \$ | 230,308 | \$ 327,839 | \$ 364,334 | \$ 36,495 | 11.1% |
| Supplies & Materials | \$ | 1,454,158 | \$ 1,879,121 | \$ 1,541,811 | \$ (337,310) | -18.0% |
| Other Operating Cost | \$ | 152,495 | \$ 189,205 | \$ 203,665 | \$ 14,460 | 7.6% |
| Capital Outlay | \$ | - | \$ 41,750 | \$ 34,450 | \$ (7,300) | -17.5% |
| Instruction | \$ | 27,331,625 | \$ 28,847,223 | \$ 30,157,970 | \$ 1,310,747 | 4.5% |
| | | | | | | |
| 12 Instructional & Media Resources | | | | | | |
| Payroll Cost | \$ | 362,078 | \$ 413,900 | \$ 397,375 | \$ (16,525) | -4.0% |
| Professional & Contracted Servi | \$ | 30,300 | \$ 30,300 | \$ 30,100 | \$ (200) | -0.7% |
| Supplies & Materials | \$ | 80,006 | \$ 90,910 | \$ 89,960 | \$ (950) | -1.0% |
| Other Operating Cost | \$ | 2,206 | \$ 3,600 | \$ 3,500 | \$ (100) | -2.8% |
| Capital Outlay | \$ | - | \$ - | \$ - | \$ - | 0.0% |
| Instructional & Media Resource | \$ | 474,590 | \$ 538,710 | \$ 520,935 | \$ (17,775) | -3.3% |
| | | | \$ - | \$ - | | |
| 13 Curriculum & Staff Development | | | \$ - | \$ - | | |
| Payroll Cost | \$ | 266,733 | \$ 317,000 | \$ 274,225 | \$ (42,775) | -13.5% |
| Professional & Contracted Servi | \$ | - | \$ 13,500 | \$ 23,500 | \$ 10,000 | 74.1% |
| Supplies & Materials | \$ | 14,252 | \$ 52,329 | \$ 52,329 | \$ - | 0.0% |
| Other Operating Cost | \$ | 12,248 | \$ 41,501 | \$ 41,464 | \$ (37) | -0.1% |
| Capital Outlay | \$ | - | \$ - | \$ - | \$ - | 0.0% |
| Curriculum & Staff Developmen | \$ | 293,233 | \$ 424,330 | \$ 391,518 | \$ (32,812) | -7.7% |
| | | | | | | |
| 21 Instructional Leadership | | | | | | |
| Payroll Cost | \$ | 679,644 | \$ 700,112 | \$ 815,750 | \$ 115,638 | 16.5% |
| Professional & Contracted Servi | \$ | 641 | \$ 3,500 | \$ 1,500 | \$ (2,000) | 0.0% |
| Supplies & Materials | \$ | 2,857 | \$ 14,100 | \$ 9,700 | \$ (4,400) | -31.2% |
| Other Operating Cost | \$ | 4,613 | \$ 17,400 | \$ 13,287 | \$ (4,113) | -23.6% |
| Capital Outlay | \$ | - | \$ - | \$ - | \$ - | 0.0% |
| Instructional Leadership | \$ | 687,755 | \$ 735,112 | \$ 840,237 | \$ 105,125 | 14.3% |

| | | | | | |
|---------------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 23 School Leadership | | | | | |
| Payroll Cost | \$ 2,474,092 | \$ 2,562,300 | \$ 2,678,075 | \$ 115,775 | 4.5% |
| Professional & Contracted Servi | \$ 6,947 | \$ 17,350 | \$ 17,100 | \$ (250) | -1.4% |
| Supplies & Materials | \$ 36,366 | \$ 62,820 | \$ 58,330 | \$ (4,490) | -7.1% |
| Other Operating Cost | \$ 20,862 | \$ 61,580 | \$ 62,730 | \$ 1,150 | 1.9% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| School Leadership | \$ 2,538,267 | \$ 2,704,050 | \$ 2,816,235 | \$ 112,185 | 4.1% |
| | | | | | |
| | | | | | |
| 31 Guidance, Counseling, & Eval. | | | | | |
| Payroll Cost | \$ 1,857,004 | \$ 1,878,940 | \$ 2,142,025 | \$ 263,085 | 14.0% |
| Professional & Contracted Servi | \$ 96,482 | \$ 97,550 | \$ 103,802 | \$ 6,252 | 6.4% |
| Supplies & Materials | \$ 46,717 | \$ 59,607 | \$ 71,575 | \$ 11,968 | 20.1% |
| Other Operating Cost | \$ 20,277 | \$ 25,530 | \$ 25,530 | \$ - | 0.0% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Guidance, Counseling, & Eval. | \$ 2,020,480 | \$ 2,061,627 | \$ 2,342,932 | \$ 281,305 | 13.6% |
| | | | | | |
| | | | | | |
| 33 Health Services | | | | | |
| Payroll Cost | \$ 571,766 | \$ 624,620 | \$ 580,375 | \$ (44,245) | -7.1% |
| Professional & Contracted Servi | \$ 5,447 | \$ 1,500 | \$ 250 | \$ (1,250) | -83.3% |
| Supplies & Materials | \$ 15,355 | \$ 22,500 | \$ 42,000 | \$ 19,500 | 86.7% |
| Other Operating Cost | \$ 1,826 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Health Services | \$ 594,394 | \$ 650,620 | \$ 624,625 | \$ (25,995) | -4.0% |
| | | | | | |
| | | | | | |
| 34 Student Transportation | | | | | |
| Payroll Cost | \$ 1,214,428 | \$ 1,426,700 | \$ 1,453,850 | \$ 27,150 | 1.9% |
| Professional & Contracted Servi | \$ 50,877 | \$ 131,500 | \$ 152,500 | \$ 21,000 | 16.0% |
| Supplies & Materials | \$ 338,775 | \$ 321,500 | \$ 357,000 | \$ 35,500 | 11.0% |
| Other Operating Cost | \$ (2,417) | \$ 48,000 | \$ 70,500 | \$ 22,500 | 46.9% |
| Capital Outlay | \$ 91,578 | \$ 165,000 | \$ 370,000 | \$ 205,000 | 124.2% |
| Student Transportation | \$ 1,693,241 | \$ 2,092,700 | \$ 2,403,850 | \$ 311,150 | 14.9% |
| | | | | | |
| | | | | | |
| 36 Cocurricular/Extracurricular | | | | | |
| Payroll Cost | \$ 1,060,786 | \$ 1,071,600 | \$ 1,233,600 | \$ 162,000 | 15.1% |
| Professional & Contracted Servi | \$ 123,244 | \$ 151,250 | \$ 175,550 | \$ 24,300 | 16.1% |
| Supplies & Materials | \$ 356,703 | \$ 353,985 | \$ 357,930 | \$ 3,945 | 1.1% |
| Other Operating Cost | \$ 413,148 | \$ 494,830 | \$ 510,975 | \$ 16,145 | 3.3% |
| Capital Outlay | \$ 8,657 | \$ 5,000 | \$ - | \$ (5,000) | 0.0% |
| Cocurricular/Extracurricular | \$ 1,962,538 | \$ 2,076,665 | \$ 2,278,055 | \$ 201,390 | 9.7% |
| | | | | | |

| | | | | | |
|----------------------------------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| 41 General Administration | | | | | |
| Payroll Cost | \$ 1,278,919 | \$ 1,445,780 | \$ 1,544,650 | \$ 98,870 | 6.8% |
| Professional & Contracted Servi | \$ 316,427 | \$ 338,000 | \$ 358,500 | \$ 20,500 | 6.1% |
| Supplies & Materials | \$ 50,798 | \$ 91,500 | \$ 120,400 | \$ 28,900 | 31.6% |
| Other Operating Cost | \$ 137,755 | \$ 208,150 | \$ 219,650 | \$ 11,500 | 5.5% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| General Administration | \$ 1,783,899 | \$ 2,083,430 | \$ 2,243,200 | \$ 159,770 | 7.7% |
| | | | | | |
| 51 Plant Maintenance & Operations | | | | | |
| Payroll Cost | \$ 3,175,606 | \$ 3,544,383 | \$ 3,543,180 | \$ (1,203) | 0.0% |
| Professional & Contracted Servi | \$ 2,669,045 | \$ 2,584,500 | \$ 2,716,000 | \$ 131,500 | 5.1% |
| Supplies & Materials | \$ 678,102 | \$ 635,500 | \$ 780,000 | \$ 144,500 | 22.7% |
| Other Operating Cost | \$ 554,123 | \$ 755,900 | \$ 1,082,900 | \$ 327,000 | 43.3% |
| Capital Outlay | \$ 222,553 | \$ 200,000 | \$ 249,000 | \$ 49,000 | 24.5% |
| Plant Maintenance & Operation | \$ 7,299,429 | \$ 7,720,283 | \$ 8,371,080 | \$ 650,797 | 8.4% |
| | | | | | |
| 52 Security & Monitoring Services | | | | | |
| Payroll Cost | \$ 181,858 | \$ 187,500 | \$ 622,650 | \$ 435,150 | 232.1% |
| Professional & Contracted Servi | \$ 193,456 | \$ 406,000 | \$ 172,000 | \$ (234,000) | -57.6% |
| Supplies & Materials | \$ 23,623 | \$ 72,500 | \$ 99,000 | \$ 26,500 | 36.6% |
| Other Operating Cost | \$ 7,138 | \$ 5,500 | \$ 62,000 | \$ 56,500 | 0.0% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Security & Monitoring Services | \$ 406,075 | \$ 671,500 | \$ 955,650 | \$ 284,150 | 42.3% |
| | | | | | |
| 53 Data Processing Services | | | | \$ - | |
| Payroll Cost | \$ 385,892 | \$ 408,500 | \$ 411,900 | \$ 3,400 | 0.8% |
| Professional & Contracted Servi | \$ 70,254 | \$ 156,400 | \$ 178,900 | \$ 22,500 | 14.4% |
| Supplies & Materials | \$ 171,321 | \$ 165,000 | \$ 447,100 | \$ 282,100 | 171.0% |
| Other Operating Cost | \$ 1,717 | \$ 300 | \$ 2,300 | \$ 2,000 | 666.7% |
| Capital Outlay | \$ 10,000 | \$ - | \$ - | \$ - | 0.0% |
| Data Processing Services | \$ 639,184 | \$ 730,200 | \$ 1,040,200 | \$ 310,000 | 42.5% |
| | | | | | |
| 71 Debt Service | | | | | |
| Professional & Contracted Serv. | \$ - | \$ - | \$ 177,300 | \$ 177,300 | 100.0% |
| Debt Service | | | \$ 177,300 | \$ 177,300 | |
| | | | | | |

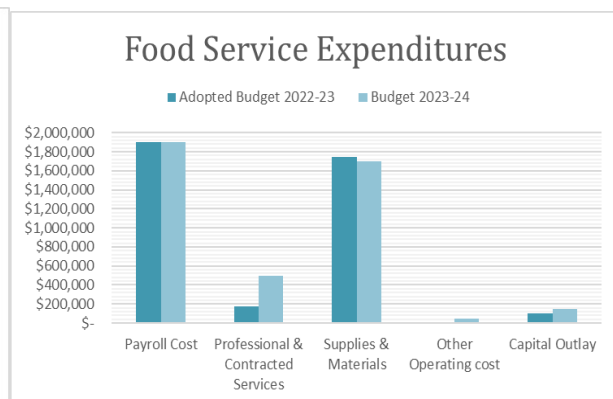
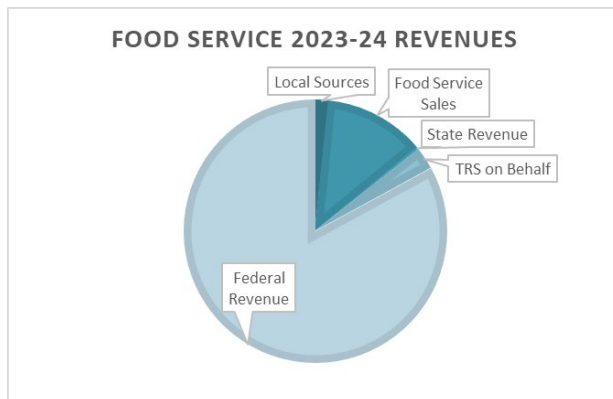
| | | | | | |
|-----------------------------------------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| 81 Facilities Acquisition & Construction | | | | | |
| Professional & Contracted Services | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Supplies & Materials | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Other Operating Cost | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Capital Outlay | \$ 102,354 | \$ 127,500 | \$ 250,000 | \$ 122,500 | 0.0% |
| Facilities Acquisition & Construction | \$ 102,354 | \$ 127,500 | \$ 250,000 | \$ 122,500 | 0.0% |
| | | | | | |
| 99 Intergovernmental Charges | | | | | |
| Professional & Contracted Services | \$ 519,880 | \$ 740,000 | \$ 850,000 | \$ 110,000 | 14.9% |
| Intergovernmental Charges | \$ 519,880 | \$ 740,000 | \$ 850,000 | \$ 110,000 | 14.9% |
| Total Expenditures | \$ 48,346,944 | \$ 52,203,950 | \$ 56,263,787 | \$ 4,059,837 | 7.8% |
| | | | | | |
| Total by Major Object | | | | | |
| Payroll Cost | \$ 39,003,470 | \$ 40,990,643 | \$ 43,711,365 | \$ 2,720,722 | 6.6% |
| Professional & Contracted Services | \$ 4,313,308 | \$ 4,999,189 | \$ 5,144,036 | \$ 144,847 | 2.9% |
| Supplies & Materials | \$ 3,269,033 | \$ 3,821,372 | \$ 4,027,135 | \$ 205,763 | 5.4% |
| Other Operating Cost | \$ 1,325,991 | \$ 1,853,496 | \$ 2,300,501 | \$ 447,005 | 24.1% |
| Capital Outlay | \$ 435,142 | \$ 539,250 | \$ 903,450 | \$ 364,200 | 67.5% |
| Total | \$ 48,346,944 | \$ 52,203,950 | \$ 56,086,487 | \$ 3,882,537 | 7.4% |

| | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| Total by Major Object | | | | | |
| Payroll Cost | \$ 39,003,470 | \$ 40,990,643 | \$ 42,741,792 | \$ 1,751,149 | 4.3% |
| Professional & Contracted Services | \$ 4,313,308 | \$ 4,999,189 | \$ 5,228,036 | \$ 228,847 | 4.6% |
| Supplies & Materials | \$ 3,269,033 | \$ 3,821,372 | \$ 4,092,035 | \$ 270,663 | 7.1% |
| Other Operating Cost | \$ 1,325,991 | \$ 1,853,496 | \$ 1,985,501 | \$ 132,005 | 7.1% |
| Capital Outlay | \$ 435,142 | \$ 539,250 | \$ 509,450 | \$ (29,800) | -5.5% |
| Total | \$ 48,346,944 | \$ 52,203,950 | \$ 54,556,814 | \$ 2,352,864 | 4.5% |



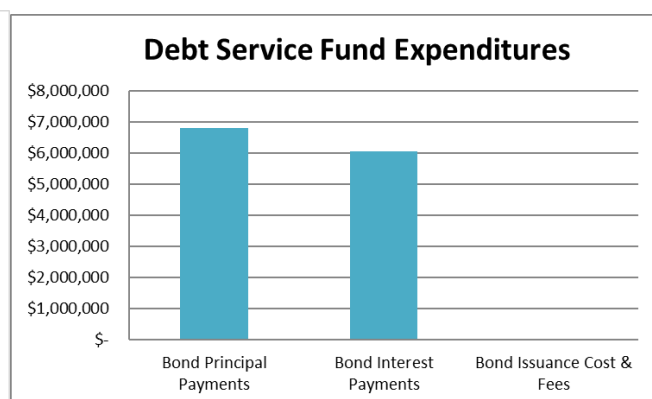
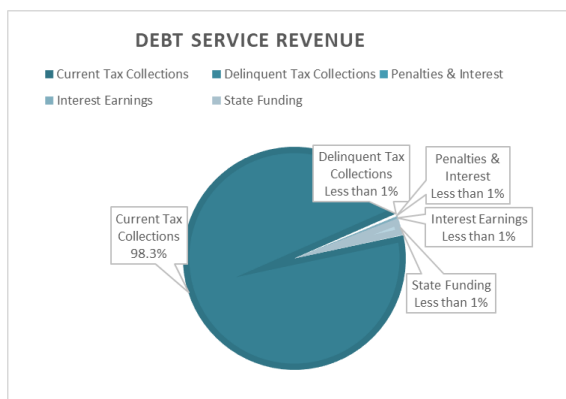
Food Service Budget

| Denison Independent School District | | | | | | |
|-------------------------------------|---------------------------------------|---------------------|---------------------------|---------------------|------------------------|--------------------------|
| Food Service Fund Budget | | | | | | |
| 2023-24 Budget | | | | | | |
| | | Actual 2021-22 | Adopted Budget 2022-23 | Budget 2023-24 | Increase (Decrease) | % Increase (Decrease) |
| Revenues | | | | | | |
| | Local Sources | | \$ 63,000 | \$ 65,000 | \$ 2,000 | 3.2% |
| | Food Service Sales | \$ 213,828 | \$ 478,350 | \$ 215,000 | \$ (263,350) | -55.1% |
| | State Revenue | \$ 7,208 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| | TRS on Behalf | \$ 86,867 | \$ 110,000 | \$ 110,000 | \$ - | 0.0% |
| | Federal Revenue | \$ 3,826,528 | \$ 3,138,000 | \$ 3,300,000 | \$ 162,000 | 5.2% |
| | Total Revenues | \$ 4,134,431 | \$ 3,803,350 | \$ 3,704,000 | \$ (99,350) | -2.6% |
| Expenditures | | | | | | |
| | 35 Payroll Cost | \$ 1,492,420 | \$ 1,900,000 | \$ 1,900,000 | \$ - | 0.0% |
| | Professional & Contracted Services | \$ 462,676 | \$ 177,111 | \$ 178,000 | \$ 889 | 0.5% |
| | Supplies & Materials | \$ 1,597,708 | \$ 1,748,500 | \$ 1,700,000 | \$ (48,500) | -2.8% |
| | Other Operating cost | \$ 55,929 | \$ 10,500 | \$ 50,000 | \$ 39,500 | 376.2% |
| | Capital Outlay | \$ 49,806 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| | Total Expense | \$ 3,658,539 | \$ 3,936,111 | \$ 3,928,000 | \$ (8,111) | -0.2% |
| | Excess (Deficiencies) of Revenue | | | | | |
| | Over Expenditures | \$ 475,892 | \$ (132,761) | \$ (224,000) | \$ (91,239) | |



Debt Service Budget

| Debt Service Fund Detail Budget | | | | | | |
|---------------------------------|-------------------------------------------------------|---------------------|---------------------------|----------------------|------------------------|--------------------------|
| 2023-24 Budget | | | | | | |
| | | Actual 2021-22 | Adopted Budget 2022-23 | Budget 2023-24 | Increase (Decrease) | % Increase (Decrease) |
| Revenues | | | | | | |
| | Current Tax Collections | \$ 7,758,272 | \$ 9,310,000 | \$ 13,100,000 | \$ 3,790,000 | 40.7% |
| | Delinquent Tax Collections | \$ 107,247 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| | Penalties & Interest | \$ 97,826 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| | Interest Earnings | \$ 40,195 | \$ 10,000 | \$ 50,000 | \$ 40,000 | 400.0% |
| | State Funding | \$ 139,398 | \$ 100,000 | \$ 310,000 | \$ 210,000 | 210.0% |
| | Total Revenues | \$ 8,142,938 | \$ 9,480,000 | \$ 13,520,000 | \$ 4,040,000 | 42.6% |
| Expenditures | | | | | | |
| | Bond Principal Payments | \$ 4,905,000 | \$ 4,345,000 | \$ 3,405,000 | \$ (940,000) | -21.6% |
| | Bond Interest Payments | \$ 2,740,123 | \$ 5,108,323 | \$ 10,062,453 | \$ 4,954,130 | 97.0% |
| | Bond Issuance Cost & Fees | \$ 9,080 | \$ 13,000 | \$ 20,000 | \$ 7,000 | 53.8% |
| | Total Expense | \$ 7,654,203 | \$ 9,466,323 | \$ 13,487,453 | \$ 4,021,130 | 42.5% |
| | Excess (Deficiencies) of Revenue Over Expenditures | \$ 488,735 | \$ 13,677 | \$ 32,547 | \$ 18,870 | |



ORGANIZATION SECTION

Description of Community

Denison is a city in Grayson County, Texas, United States. It is 75 miles north of Dallas. The population was 22,682 at the 2010 census. Denison is part of the Texoma region and is one of two principal cities in the Sherman–Denison Metropolitan Statistical Area. Denison is known as the birthplace of Dwight D. Eisenhower, the 34th President of the United States.

Denison was founded in 1872 in conjunction with the Missouri-Kansas-Texas Railroad(MKT) or "Katy" Depot. It was named after the wealthy Katy Vice President George Denison. Because the town was established close to where the MKT crossed the Red River (both important conduits of transportation in the industrial era), it came to be an important commercial center in the 19th century American West.

Today, Denison has a population of approximately 25,000 people.

Description of Entity

The Denison Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The Denison ISD Board of Trustees is the level of government which has oversight responsibility and control over all activities related to public school education within the District. The district receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles.

The Board has final control over local school matters limited only by the state legislature, by the courts, and by the will of the people as expressed in the School Board elections. Board decisions are based on a majority vote of those present. In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent, and oversees the operations of the District and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations including calling trustee and other school elections and canvassing the results, organizing the Board and electing its officers. The Board is also responsible for setting the tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and for adopting and amending the annual budget.

Denison Independent School District Board of Trustees

The seven-member Board serves a three-year term in office without compensation. On rotating basis, two or three places are filled during annual elections held on the regular election day in May. Vacancies may be filled by appointment until the next election. Candidates must be qualified voters of the District. Regular Board meetings are scheduled the third Tuesday of each month and are held at the Denison ISD Administration Building located at 1201 S. Rusk Avenue, Denison, Texas. Special meetings and work sessions are scheduled as needed and announced in compliance with the public notice requirements.

| | |
|---------------------|----------------|
| Bob Rhoden..... | President |
| Becky Russell..... | Vice President |
| Linda Flemming..... | Secretary |
| Shelle Cassell..... | Member |
| David Hawley..... | Member |
| Eric Hunt..... | Member |
| Scott Marr..... | Member |
| Becky Russell..... | Member |

Administrative Officials

| | |
|--------------------------|------------------------------------------------|
| Dr. David Kirkbride..... | Superintendent |
| Dr. Andru Gilbert..... | Assistant Superintendent of Administration |
| Randy Reid..... | Assistant Superintendent for Business Services |
| Chelsea Menjivar..... | Director of Business |
| Shonda Cannon..... | Director of Instruction |
| Brian Eaves..... | Public Information Coordinator |
| Mike Dehaven..... | Director of Safety |
| Kyle Harris..... | Director of Technology |
| Debbie Hosford..... | Director of Food Service |
| Regina Prigge..... | Director of Testing & Accountability |
| Debbie Hosford..... | Director of Food Service |
| Kerry Kaai..... | Director of Special Education |
| David Self..... | Director of Facilities |
| Randy Taylor..... | Director of Transportation |
| Melanie Truxal..... | Exec. Director, Denison Education Foundation |

Campus Information

The District provides educational services to all children within its designated boundaries. These services include early education through 12th grade. For 2023-24, the District is composed of five elementary schools, one intermediate school, one middle school, one alternative school and one high school. Please see the following campus listings:

Denison High School
4200 N. SH 91
Denison, TX 75020

Pathways High School
318 W. Morgan St.
Denison, TX 75020

Scott Middle School
1901 S. Mirick
Denison, TX 75020

B. McDaniel Intermediate School
400 Lillis Lane
Denison, TX 75020

Houston Elementary
1100 West Morgan St.
Denison, TX 75020

Hyde Park Elementary
1701 Hyde Park Street
Denison, TX 75020

Lamar Elementary
1000 S. Fifth Avenue
Denison, TX 75020

Mayes Elementary School
201 Jenny Lane
Denison, TX 75020

Terrell Elementary School
230 W. Martin Luther King
Denison, TX 75020

| Enrollment 2022-23(Fall Snapshot) | | | | | |
|------------------------------------------|---------|-----------|-------|-------|---------|
| | Houston | Hyde Park | Mayes | Lamar | Terrell |
| EE | 22 | 0 | 2 | 1 | 1 |
| PK | 52 | 38 | 20 | 53 | 35 |
| KG | 50 | 74 | 95 | 81 | 65 |
| 1st | 42 | 88 | 93 | 88 | 65 |
| 2nd | 40 | 99 | 89 | 93 | 71 |
| 3rd | 43 | 92 | 100 | 78 | 60 |
| 4th | 37 | 74 | 72 | 84 | 53 |
| Total | 286 | 465 | 471 | 478 | 350 |

| Enrollment 2022-23(Fall Snapshot) | | | | |
|------------------------------------------|-------------|-------|----------|------|
| | B. McDaniel | Scott | Pathways | DHS |
| 5th | 350 | | | |
| 6th | 353 | | | |
| 7th | | 366 | | |
| 8th | | 383 | | |
| 9th | | | 11 | 408 |
| 10th | | | 12 | 308 |
| 11th | | | 11 | 302 |
| 12th | | | 22 | 292 |
| Total | 703 | 749 | 56 | 1310 |

| Enrollment(Fall Snapshot) | | | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| EE | 8 | 18 | 11 | 9 | 12 | 17 | 5 | 22 | 26 |
| PK | 232 | 186 | 198 | 204 | 204 | 194 | 145 | 166 | 198 |
| KG | 357 | 348 | 340 | 335 | 329 | 388 | 371 | 360 | 365 |
| 1st | 352 | 363 | 344 | 350 | 339 | 328 | 356 | 399 | 376 |
| 2nd | 342 | 352 | 336 | 345 | 348 | 332 | 307 | 338 | 392 |
| 3rd | 323 | 335 | 328 | 345 | 348 | 350 | 316 | 304 | 373 |
| 4th | 341 | 330 | 320 | 349 | 375 | 348 | 349 | 334 | 320 |
| 5th | 338 | 338 | 333 | 338 | 360 | 371 | 338 | 351 | 350 |
| 6th | 313 | 335 | 335 | 338 | 345 | 365 | 360 | 341 | 353 |
| 7th | 337 | 327 | 337 | 365 | 361 | 350 | 351 | 380 | 366 |
| 8th | 333 | 337 | 322 | 349 | 357 | 361 | 352 | 356 | 383 |
| 9th | 352 | 396 | 391 | 377 | 390 | 384 | 380 | 380 | 419 |
| 10th | 305 | 321 | 328 | 364 | 342 | 351 | 337 | 344 | 320 |
| 11th | 319 | 281 | 323 | 298 | 333 | 303 | 334 | 307 | 313 |
| 12th | 278 | 306 | 251 | 292 | 281 | 308 | 290 | 295 | 314 |
| Total | 4,530 | 4,573 | 4,497 | 4,658 | 4724 | 4750 | 4591 | 4677 | 4868 |

| Student Ethnicity(Fall Snapshot) | | | | | | |
|-------------------------------------------|---------|---------|---------|---------|---------|---------|
| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Hispanic/Latino | 19.7% | 19.8% | 20.5% | 21.2% | 23% | 24.4% |
| American Indian or Alaska Native | 2.1% | 2% | 1.8% | 1.8% | 1.7% | 1.5% |
| Asian | 0.5% | .8% | .8% | .6% | .6% | .6% |
| Black or African American | 10.4% | 10.3% | 10.1% | 9.8% | 9.3% | 9.3% |
| Hawaiian or Other Pacific Islander | 0% | 0% | 0% | 0% | 0% | 0% |
| Two or More Races | 0% | 0% | 8.2% | 8.9% | 9.4% | 10.5% |
| White | 62.2% | 60.8 | 59.3% | 58.9% | 57.7% | 53.7% |

Denison Independent School District 2023-2024 Budget Calendar

| | |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------|
| January 9, 2023 | Preliminary student projections established, and allocations distributed to campuses and departments |
| January 9, 2023 | Review budget handbook |
| January 17, 2023 | Present budget handbook for Board approval |
| January 30, 2023 | Distributions of budget preparation information and budget training schedule |
| February 20, 2023 | Review salary schedules, pay rates, and staffing allocations. |
| April 25, 2023 | Deadline to submit campus and department budgets |
| May 29, 2023 | Preliminary projections of revenues for 2023-24 |
| June 7, 2023 | Budget Committee Meeting: Preliminary budget discussion |
| July 18, 2023 | Budget Committee Meeting: Preliminary budget discussion |
| July 25, 2023 | Present preliminary budget to Board of Trustees |
| July 27, 2023 | Budget Committee Meeting (if needed) |
| August 1, 2023 | Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website |
| August 15, 2023 | Public hearing on the 2023-24 proposed budget: Present proposed budget and proposed tax rate for Board of Trustees approval |

SUPPLEMENTAL INFORMATION SECTION



Denison Independent School District 2023-2024 Compensation Plan

The salary ranges in this pay schedule do not reflect any statutorily required salary allotments enacted by the Texas Legislature in the 88th Session. The district reserves the right to adjust salary amounts for the 2023-24 school year in response to legislative changes. Impacted district employees will receive written notice of salary adjustments, if any, prior to the penalty free resignation deadline for the 2023-24 school year.



IT'S GREAT TO BE A YELLOW JACKET!

2023-2024 Teacher Salary Schedule

Bachelor's Degree - 187 days

Full-time classroom teachers, full-time counselors, full-time librarians and full-time head nurse (R.N.) Master's Degree receive an additional \$500

| Step | 2023-2024 Salary |
|------|------------------|
| 0 | \$ 53,500 |
| 1 | \$ 53,810 |
| 2 | \$ 54,016 |
| 3 | \$ 54,222 |
| 4 | \$ 54,428 |
| 5 | \$ 54,634 |
| 6 | \$ 54,840 |
| 7 | \$ 55,046 |
| 8 | \$ 55,252 |
| 9 | \$ 55,458 |
| 10 | \$ 55,772 |
| 11 | \$ 55,978 |
| 12 | \$ 56,184 |
| 13 | \$ 56,391 |
| 14 | \$ 56,907 |
| 15 | \$ 57,681 |
| 16 | \$ 58,414 |
| 17 | \$ 59,115 |
| 18 | \$ 59,776 |
| 19 | \$ 60,395 |
| 20 | \$ 60,994 |
| 21 | \$ 61,551 |
| 22 | \$ 61,860 |
| 23 | \$ 62,050 |
| 24 | \$ 62,462 |
| 25 | \$ 63,080 |
| 26 | \$ 63,698 |
| 27 | \$ 64,316 |
| 28 | \$ 64,934 |
| 29 | \$ 65,449 |
| 30 | \$ 65,964 |

NON-EXEMPT PAYGRADES

| Pay Grade 1 | |
|---------------------|----------|
| Instructional Aides | 187 Days |
| Head Start Aides | 187 Days |

| Pay Grade 2 | |
|------------------------------------|----------|
| Attendance Clerks | 197 Days |
| B. McDaniel Registrar/Office Asst. | 197 Days |
| DHS Clerks-Principal's Office | 197 Days |
| DHS Counselor's Secretary | 197 Days |
| Secretary to Asst Principal SMS | 197 Days |
| Parent Involvement Coordinators | 197 Days |
| SMS -Front Office Clerk | 197 Days |

| Pay Grade 3 | |
|--------------------|----------|
| Library Aides | 187 Days |
| Computer Lab Aides | 187 Days |

| Pay Grade 4 | |
|-------------------------------|----------|
| Pathways-Secretary | 207 Days |
| Elementary Secretaries | 207 Days |
| Athletic Director's Secretary | 207 Days |

| Pay Grade 5 | |
|-------------------------------------|----------|
| BMC, SMS, DHS Principal Secretaries | 226 Days |
| Admin - SPED Data Clerk | 226 Days |
| Admin- SPED Clerk | 226 Days |

| Pay Grade 6 | |
|--------------------------------------|----------|
| Account Payable Clerk | 226 Days |
| Business Office Coordinator | 226 Days |
| Business Office Seretary | 226 Days |
| Payroll Accounting Clerk | 226 Days |
| Purchasing Clerk | 226 Days |
| Receptionist/Assist. Supt. Secretary | 226 Days |
| Technology Assistant | 226 Days |
| Compensatory Ed. Secretary | 226 Days |
| Curriculum Dept. Secretary | 226 Days |
| Food Service Secretary | 226 Days |
| Facilities Secretary | 226 Days |
| SPED SERS Clerk Secretary | 226 Days |

| Pay Grade 7 | |
|--------------------------|----------|
| Superintendent Secretary | 226 Days |

| Pay Grade 8 | |
|-------------|----------|
| Nurses | 187 Days |

| Pay Grade 9 | |
|--------------------------------------|----------|
| Student Support Services | 197 Days |
| Discipline Management Center Manager | 187 Days |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 1

Instructional Aides 187 Days
Head Start Aide 187 Days

| Step | |
|-------------|-----------|
| 0 | \$ 21,194 |
| 1 | \$ 21,450 |
| 2 | \$ 21,800 |
| 3 | \$ 22,090 |
| 4 | \$ 22,360 |
| 5 | \$ 22,650 |
| 6 | \$ 23,000 |
| 7 | \$ 23,425 |
| 8 | \$ 23,966 |
| 9 | \$ 24,476 |
| 10 | \$ 24,955 |
| 11 | \$ 25,351 |
| 12 | \$ 25,722 |
| 13 | \$ 26,072 |
| 14 | \$ 26,438 |
| 15 | \$ 26,839 |
| 16 | \$ 27,215 |
| 17 | \$ 27,576 |
| 18 | \$ 27,911 |
| 19 | \$ 28,230 |
| 20 | \$ 28,534 |
| 21 | \$ 28,817 |
| 22 | \$ 29,075 |
| 23 | \$ 29,384 |
| 24 | \$ 29,694 |
| 25 | \$ 30,002 |
| 26 | \$ 30,311 |
| 27 | \$ 30,620 |
| 28 | \$ 30,929 |
| 29 | \$ 31,186 |
| 30 | \$ 31,444 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 2

| | |
|------------------------------------|----------|
| Attendance Clerks | 197 Days |
| B. McDaniel Registrar/Office Asst. | 197 Days |
| DHS Clerks-Principal's Office | 197 Days |
| DHS Counselor's Secretary | 197 Days |
| Secretary to Asst Principal SMS | 197 Days |
| SMS - Front Office Clerk | 197 Days |
| Parent Involvement Coordinators | 197 Days |

| Step | |
|-------------|-----------|
| 0 | \$ 22,750 |
| 1 | \$ 23,384 |
| 2 | \$ 23,560 |
| 3 | \$ 23,731 |
| 4 | \$ 24,015 |
| 5 | \$ 24,675 |
| 6 | \$ 25,264 |
| 7 | \$ 25,976 |
| 8 | \$ 26,581 |
| 9 | \$ 27,149 |
| 10 | \$ 27,684 |
| 11 | \$ 28,127 |
| 12 | \$ 28,541 |
| 13 | \$ 28,932 |
| 14 | \$ 29,341 |
| 15 | \$ 29,789 |
| 16 | \$ 30,209 |
| 17 | \$ 30,611 |
| 18 | \$ 30,985 |
| 19 | \$ 31,342 |
| 20 | \$ 31,681 |
| 21 | \$ 31,998 |
| 22 | \$ 32,285 |
| 23 | \$ 32,630 |
| 24 | \$ 32,975 |
| 25 | \$ 33,320 |
| 26 | \$ 33,665 |
| 27 | \$ 34,010 |
| 28 | \$ 34,355 |
| 29 | \$ 34,643 |
| 30 | \$ 35,227 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 3

Library Aides 187 Days
Computer Lab Aides 187 Days

| Step | |
|-------------|-----------|
| 0 | \$ 22,250 |
| 1 | \$ 22,573 |
| 2 | \$ 22,746 |
| 3 | \$ 22,915 |
| 4 | \$ 23,191 |
| 5 | \$ 23,830 |
| 6 | \$ 24,395 |
| 7 | \$ 25,085 |
| 8 | \$ 25,669 |
| 9 | \$ 26,167 |
| 10 | \$ 26,737 |
| 11 | \$ 27,166 |
| 12 | \$ 27,566 |
| 13 | \$ 27,945 |
| 14 | \$ 28,339 |
| 15 | \$ 28,773 |
| 16 | \$ 29,179 |
| 17 | \$ 29,568 |
| 18 | \$ 29,929 |
| 19 | \$ 30,275 |
| 20 | \$ 30,603 |
| 21 | \$ 30,909 |
| 22 | \$ 31,187 |
| 23 | \$ 31,521 |
| 24 | \$ 31,855 |
| 25 | \$ 32,188 |
| 26 | \$ 32,522 |
| 27 | \$ 32,856 |
| 28 | \$ 33,189 |
| 29 | \$ 33,468 |
| 30 | \$ 33,746 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 4

| | |
|-------------------------------|----------|
| Pathways-Secretary | 207 Days |
| Elementary Secretaries | 207 Days |
| Athletic Director's Secretary | 207 Days |

| Step | |
|-------------|-----------|
| 0 | \$ 24,950 |
| 1 | \$ 25,200 |
| 2 | \$ 25,475 |
| 3 | \$ 25,745 |
| 4 | \$ 25,950 |
| 5 | \$ 26,550 |
| 6 | \$ 27,250 |
| 7 | \$ 27,950 |
| 8 | \$ 28,650 |
| 9 | \$ 29,250 |
| 10 | \$ 29,925 |
| 11 | \$ 30,715 |
| 12 | \$ 31,145 |
| 13 | \$ 31,450 |
| 14 | \$ 31,750 |
| 15 | \$ 32,230 |
| 16 | \$ 32,600 |
| 17 | \$ 32,950 |
| 18 | \$ 33,350 |
| 19 | \$ 33,710 |
| 20 | \$ 34,050 |
| 21 | \$ 34,465 |
| 22 | \$ 34,830 |
| 23 | \$ 35,150 |
| 24 | \$ 35,600 |
| 25 | \$ 35,910 |
| 26 | \$ 36,250 |
| 27 | \$ 36,650 |
| 28 | \$ 37,000 |
| 29 | \$ 37,450 |
| 30 | \$ 37,850 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 5

BMC, SMS, DHS Principal Secretaries 226 Days

Admin - SPED Data Clerk 226 Days

Admin - SPED Clerk 226 Days

| Step | |
|-------------|-----------|
| 0 | \$ 29,250 |
| 1 | \$ 29,497 |
| 2 | \$ 29,740 |
| 3 | \$ 29,975 |
| 4 | \$ 30,346 |
| 5 | \$ 31,194 |
| 6 | \$ 31,928 |
| 7 | \$ 32,838 |
| 8 | \$ 33,610 |
| 9 | \$ 34,337 |
| 10 | \$ 35,021 |
| 11 | \$ 35,586 |
| 12 | \$ 36,116 |
| 13 | \$ 36,615 |
| 14 | \$ 37,136 |
| 15 | \$ 37,709 |
| 16 | \$ 38,247 |
| 17 | \$ 38,761 |
| 18 | \$ 39,239 |
| 19 | \$ 39,693 |
| 20 | \$ 40,127 |
| 21 | \$ 40,532 |
| 22 | \$ 40,899 |
| 23 | \$ 41,340 |
| 24 | \$ 41,781 |
| 25 | \$ 42,221 |
| 26 | \$ 42,662 |
| 27 | \$ 43,103 |
| 28 | \$ 43,544 |
| 29 | \$ 43,912 |
| 30 | \$ 44,279 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 6

| | |
|-----------------------------------------------|-------------------------------------|
| Account Payable Clerk 226 Days | Technology Assistant 226 Days |
| Business Office Coordinator 226 Days | Compensatory Ed. Secretary 226 Days |
| Business Office Secretary 226 Days | Curriculum Dept. Secretary 226 Days |
| Payroll Accounting Clerk 226 Days | Food Service Secretary 226 Days |
| Purchasing Clerk 226 Days | Facilities Secretary 226 Days |
| Receptionist/Assist. Supt. Secretary 226 Days | SPED SERS Secretary 226 Days |

| Step | | |
|------|----|--------|
| 0 | \$ | 30,950 |
| 1 | \$ | 31,734 |
| 2 | \$ | 32,013 |
| 3 | \$ | 32,287 |
| 4 | \$ | 32,694 |
| 5 | \$ | 33,621 |
| 6 | \$ | 34,402 |
| 7 | \$ | 35,391 |
| 8 | \$ | 36,230 |
| 9 | \$ | 37,019 |
| 10 | \$ | 37,762 |
| 11 | \$ | 38,375 |
| 12 | \$ | 38,951 |
| 13 | \$ | 39,493 |
| 14 | \$ | 40,061 |
| 15 | \$ | 40,683 |
| 16 | \$ | 41,266 |
| 17 | \$ | 41,824 |
| 18 | \$ | 42,342 |
| 19 | \$ | 42,837 |
| 20 | \$ | 43,309 |
| 21 | \$ | 43,747 |
| 22 | \$ | 44,147 |
| 23 | \$ | 44,625 |
| 24 | \$ | 45,103 |
| 25 | \$ | 45,582 |
| 26 | \$ | 46,061 |
| 27 | \$ | 46,540 |
| 28 | \$ | 47,019 |
| 29 | \$ | 47,419 |
| 30 | \$ | 47,817 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 7

Superintendent Secretary 226 Days

| Step | |
|-------------|-----------|
| 0 | \$ 38,750 |
| 1 | \$ 38,957 |
| 2 | \$ 39,394 |
| 3 | \$ 39,823 |
| 4 | \$ 40,386 |
| 5 | \$ 41,643 |
| 6 | \$ 43,152 |
| 7 | \$ 44,472 |
| 8 | \$ 45,696 |
| 9 | \$ 46,856 |
| 10 | \$ 47,951 |
| 11 | \$ 48,984 |
| 12 | \$ 49,962 |
| 13 | \$ 50,899 |
| 14 | \$ 51,761 |
| 15 | \$ 52,590 |
| 16 | \$ 53,367 |
| 17 | \$ 54,113 |
| 18 | \$ 54,804 |
| 19 | \$ 55,464 |
| 20 | \$ 56,092 |
| 21 | \$ 56,678 |
| 22 | \$ 57,210 |
| 23 | \$ 57,849 |
| 24 | \$ 58,487 |
| 25 | \$ 59,126 |
| 26 | \$ 59,763 |
| 27 | \$ 60,402 |
| 28 | \$ 61,041 |
| 29 | \$ 61,573 |
| 30 | \$ 62,105 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 8

Nurses 187 Days

| Step | |
|-------------|-----------|
| 0 | \$ 44,250 |
| 1 | \$ 45,240 |
| 2 | \$ 45,413 |
| 3 | \$ 45,586 |
| 4 | \$ 45,760 |
| 5 | \$ 45,933 |
| 6 | \$ 46,106 |
| 7 | \$ 46,279 |
| 8 | \$ 46,452 |
| 9 | \$ 46,625 |
| 10 | \$ 46,798 |
| 11 | \$ 47,020 |
| 12 | \$ 48,100 |
| 13 | \$ 49,100 |
| 14 | \$ 50,060 |
| 15 | \$ 50,960 |
| 16 | \$ 51,820 |
| 17 | \$ 52,620 |
| 18 | \$ 53,390 |
| 19 | \$ 54,110 |
| 20 | \$ 54,790 |
| 21 | \$ 55,290 |
| 22 | \$ 55,790 |
| 23 | \$ 56,250 |
| 24 | \$ 56,750 |
| 25 | \$ 57,250 |
| 26 | \$ 57,750 |
| 27 | \$ 58,250 |
| 28 | \$ 58,750 |
| 29 | \$ 59,250 |
| 30 | \$ 59,750 |

2023-2024 Denison ISD Salary Schedule

2023-2024 Paraprofessional Schedule

Pay Grade 9

Discipline Management Managers 187 Days

Student Support Services 197 Days

| Step | |
|-------------|-----------|
| 0 | \$ 44,250 |
| 1 | \$ 45,240 |
| 2 | \$ 45,413 |
| 3 | \$ 45,586 |
| 4 | \$ 45,760 |
| 5 | \$ 45,933 |
| 6 | \$ 46,106 |
| 7 | \$ 46,279 |
| 8 | \$ 46,452 |
| 9 | \$ 46,625 |
| 10 | \$ 46,798 |
| 11 | \$ 46,971 |
| 12 | \$ 47,144 |
| 13 | \$ 47,317 |
| 14 | \$ 47,749 |
| 15 | \$ 48,398 |
| 16 | \$ 49,012 |
| 17 | \$ 49,601 |
| 18 | \$ 50,155 |
| 19 | \$ 50,674 |
| 20 | \$ 51,175 |
| 21 | \$ 51,643 |
| 22 | \$ 51,902 |
| 23 | \$ 52,162 |
| 24 | \$ 52,508 |
| 25 | \$ 53,027 |
| 26 | \$ 53,546 |
| 27 | \$ 54,061 |
| 28 | \$ 54,585 |
| 29 | \$ 55,017 |
| 30 | \$ 55,450 |

2023-2024 Denison ISD Salary Schedule

**Auxiliary Pay Grades and Hourly Rates
2023-2024**

| Pay Grade 1 | Minimum | Midpoint | Maximum |
|------------------------------------|----------------|-----------------|----------------|
| Cooks | \$14.15 | \$15.25 | \$22.00 |
| Custodian | \$14.15 | \$15.25 | \$22.00 |
| General Maintenance | \$14.15 | \$15.25 | \$22.00 |
| Pay Grade 2 | Minimum | Midpoint | Maximum |
| Custodian - night shift | \$15.15 | \$19.00 | \$23.00 |
| Pay Grade 3 | Minimum | Midpoint | Maximum |
| Bus Monitor | \$15.50 | \$19.00 | \$23.50 |
| Food Service Asst. Manager | \$15.50 | \$19.00 | \$23.50 |
| Pay Grade 4 | Minimum | Midpoint | Maximum |
| Food Service Manager: Elementary | \$16.00 | \$19.50 | \$24.00 |
| Custodial Supervisor | \$16.00 | \$18.50 | \$21.00 |
| Pay Grade 5 | Minimum | Midpoint | Maximum |
| Food Service Manager: Intermediate | \$16.50 | \$20.50 | \$24.50 |
| Food Service Manager: Middle | \$16.50 | \$20.50 | \$24.50 |
| Pay Grade 6 | Minimum | Midpoint | Maximum |
| Food Service Manager High School | \$17.50 | \$21.00 | \$26.00 |
| Painter | \$17.50 | \$21.00 | \$26.00 |
| Pay Grade 7 | Minimum | Midpoint | Maximum |
| Bus Driver | \$20.25 | \$23.00 | \$26.00 |
| Transportation Assistant | \$20.25 | \$23.00 | \$26.00 |
| Pay Grade 8 | Minimum | Midpoint | Maximum |
| Mechanic | \$22.00 | \$27.00 | \$32.00 |
| Carpenter | \$22.00 | \$27.00 | \$32.00 |
| Electrician | \$22.00 | \$27.00 | \$32.00 |
| HVAC | \$22.00 | \$27.00 | \$32.00 |
| IPM Technician | \$22.00 | \$27.00 | \$32.00 |
| Plumber | \$22.00 | \$27.00 | \$32.00 |
| Welder | \$22.00 | \$27.00 | \$32.00 |

Tax Rate Worksheet

2023 Tax Rate Calculation Worksheet School Districts without Chapter 313 Agreements

Form 50-859

Denison ISD
 School District's Name _____ Phone (area code and number) _____
 School District's Address, City, State, ZIP Code _____ School District's Website Address _____

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ | \$ 3,051,964,398 |
| 2. | 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² | \$ 436,879,754 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 2,615,084,644 |
| 4. | 2022 total adopted tax rate. | \$ 1.272100 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. | |
| | A. Original 2022 ARB values: \$ 22,362,564 | |
| | B. 2022 values resulting from final court decisions: - \$ 21,178,522 | |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 1,184,042 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value: \$ 48,986,810 | |
| | B. 2022 disputed value: - \$ 7,348,022 | |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 41,638,788 |
| 7. | 2022 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 42,822,830 |
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 2,657,907,474 |
| 9. | 2022 taxable value of property in territory the school deannexed after Jan. 1, 2022 Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 10. | <p>2022 taxable value lost because property first qualified for an exemption in 2023 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ <u>3,960,335</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>27,212,188</u></p> <p>C. Value loss. Add A and B. ⁶</p> | \$ <u>31,172,523</u> |
| 11. | <p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value. \$ <u>349,486</u></p> <p>B. 2023 productivity or special appraised value: - \$ <u>1,315</u></p> <p>C. Value loss. Subtract B from A. ⁷</p> | \$ <u>348,171</u> |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ <u>31,520,694</u> |
| 13. | Adjusted 2022 taxable value. Subtract Line 12 from Line 8. | \$ <u>2,626,386,780</u> |
| 14. | Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ <u>33,410,266</u> |
| 15. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸ | \$ <u>56,616</u> |
| 16. | <p>Adjusted 2022 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p> | \$ <u>33,466,882</u> |
| 17. | <p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>3,268,959,619</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total 2023 value. Subtract B from A.</p> | \$ <u>3,268,959,619</u> |
| 18. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>4,683,647</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p> | \$ <u>4,683,647</u> |
| 19. | 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ <u>323,217,735</u> |

⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.012(6)
¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 20. | 2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ 2,950,425,531 |
| 21. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district. | \$ 0 |
| 22. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement. | \$ 163,205,799 |
| 23. | Total adjustments to the 2023 taxable value. Add lines 21 and 22. | \$ 163,205,799 |
| 24. | Adjusted 2023 taxable value. Subtract line 23 from line 20. | \$ 2,787,219,732 |
| 25. | 2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ 1.200726 /\$100 |

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 26. | 2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵ | \$ 0.619200 /\$100 |
| 27. | 2023 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100 | \$ 0.138300 /\$100 |
| 28. | 2023 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷ | \$ 0.757500 /\$100 |

¹⁸ (Reserved for expansion)
¹⁹ (Reserved for expansion)
²⁰ Tex. Tax Code §26.080(n)
²¹ Tex. Edu. Code §48.2551(a)(3)
²² Tex. Tax Code §26.082(j) and Tex. Edu. Code §45.0032
²³ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)
²⁴ Tex. Edu. Code §45.0021(a)
²⁵ Tex. Edu. Code §11.184(b)
²⁶ Tex. Edu. Code §11.184(b)-1
²⁷ Tex. Edu. Code §648.255, 48.2551(b)(1) and (b)(2)
²⁸ Tex. Tax Code §26.080(n)(2)
²⁹ Tex. Edu. Code §45.003(e)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 29. | <p>Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. Enter debt amount: \$ <u>13,487,453</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>310,000</u></p> <p>D. Adjust debt: Subtract B and C from A. \$ <u>13,177,453</u></p> | |
| 30. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁸ | \$ <u>0</u> |
| 31. | Adjusted 2023 debt. Subtract line 30 from line 29D. | \$ <u>13,177,453</u> |
| 32. | <p>2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.²⁹</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³¹ <u>96.61</u> %</p> <p>B. Enter the 2022 actual collection rate <u>96.47</u> %</p> <p>C. Enter the 2021 actual collection rate <u>96.86</u> %</p> <p>D. Enter the 2020 actual collection rate <u>96.49</u> %</p> <p style="text-align: right;"><u>96.61</u> %</p> | |
| 33. | <p>2023 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p> | \$ <u>13,639,843</u> |
| 34. | 2023 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet. | \$ <u>2,950,425,531</u> |
| 35. | 2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ <u>0.462300</u> /\$100 |
| 36. | <p>2023 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.³²</p> | \$ <u>1.219800</u> /\$100 |

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 37. | <p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³³ The school district shall provide its tax assessor with a copy of the letter.³⁴</p> | \$ <u>0</u> |

²⁸ Tex. Tax Code § 26.012(1)
²⁹ Tex. Tax Code §§26.012(1)(c) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(1), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.09(g)
³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(f)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------|--------------------|
| 38. | 2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 2,950,425,531 |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ 0.000000 /\$100 |
| 40. | 20223 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$ 1.219800 /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.¹⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 41. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1.272100 /\$100 |
| 42. | 2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 43. | Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | \$ 0.000000 /\$100 |
| 44. | 2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control). | \$ 1.219800 /\$100 |

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------|
| No-New-Revenue Tax Rate | \$ 1.200726 /\$100 |
| Enter the 2023 NNR tax rate from Line 25. | |
| Voter-Approval Tax Rate | \$ 1.219800 /\$100 |
| As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: <u>36</u> | |

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.¹⁶

print here ▶ Randy Reid
 Printed Name of School District Representative

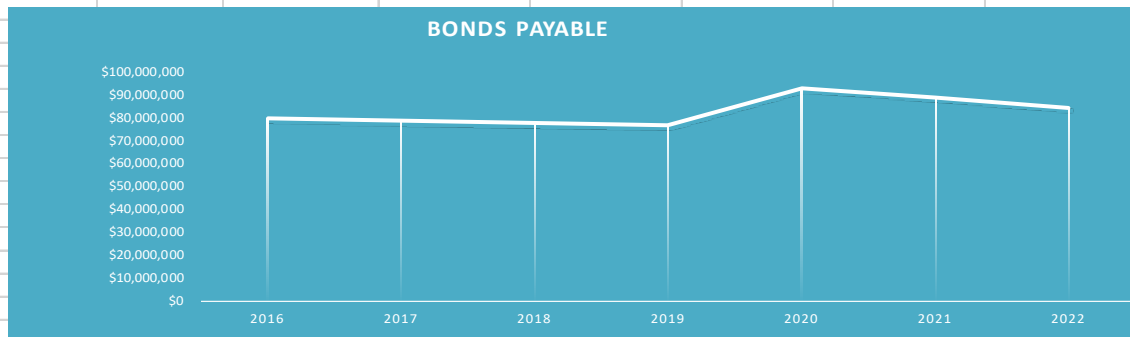
sign here ▶ *Randy Reid*
 School District Representative

8-10-2023
 Date

¹⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)
¹⁶ Tex. Tax Code §26.04(c)

Bonds Payable and Fund Balance

| Denison ISD | | | | | | | | |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Bonds Payable | | | | | | | | |
| Issue | Balance 2016 | Balance 2017 | Balance 2018 | Balance 2019 | Balance 2020 | Balance 2021 | Balance 2022 | Payoff Year |
| Series 1997 | \$2,127,342 | \$1,637,447 | \$1,175,440 | \$744,484 | \$338,272 | \$0 | \$0 | 2021 |
| Series 2011 | \$68,950,843 | \$60,117,604 | \$59,841,601 | \$59,470,077 | \$3,292,823 | \$1,663,160 | \$0 | 2022 |
| Series 2013 | \$8,735,000 | \$8,510,000 | \$8,280,000 | \$8,045,000 | \$4,870,000 | \$4,620,000 | \$4,360,000 | 2035 |
| Series 2017 | \$0 | \$8,630,000 | \$8,630,000 | \$8,630,000 | \$8,630,000 | \$8,630,000 | \$8,630,000 | 2031 |
| Series 2020 | \$0 | \$0 | \$0 | \$0 | \$17,655,000 | \$15,730,000 | \$13,550,000 | 2035 |
| Series 2020 | \$0 | \$0 | \$0 | \$0 | \$58,120,000 | \$58,120,000 | \$58,120,000 | 2041 |
| Total | \$79,813,186 | \$78,895,051 | \$77,927,041 | \$76,889,561 | \$92,906,095 | \$88,763,160 | \$84,660,000 | |



| Denison ISD | | | | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund Balance | | | | | | | | |
| Year | Balance 2015 | Balance 2016 | Balance 2017 | Balance 2018 | Balance 2019 | Balance 2020 | Balance 2021 | Balance 2022 |
| Fund Balance | \$10,614,587 | \$12,762,288 | \$14,390,982 | \$16,674,986 | \$19,868,738 | \$20,726,443 | \$20,420,084 | \$21,819,109 |
| Total | \$10,614,587 | \$12,762,288 | \$14,390,982 | \$16,674,986 | \$19,868,738 | \$20,726,443 | \$20,420,084 | \$21,819,109 |

